

Exhibit C

Time Detail

Mar 02, 2017

Citrin Cooperman & Company, LLP

Billing Worksheet

Client - Client Code

For the Period: 2/1/2017 - 2/28/2017

WIP Approved (2/28/2017)

WIP - 0 - Gawker Media -	Description	Name	Date	Memo	Rate	Hours	Amount
taxes	613 SALT Professionals	Freel, Michael	2/1/2017	vm from MD DOR rep re: bankruptcy claim; review payroll and census reports re: IL and PA claims, calls to IL DOR re: same; discuss with Eugene R.	\$ 410.00	1.50	\$ 615.00
taxes	613 SALT Professionals	Freel, Michael	2/2/2017	calls to IL, PA and NY tax departments re: bankruptcy claims; discuss issues with reps and notes to file; summary e-mail re: findings and next steps to take to Sarah A. @ Opportune and Eugene R. and related follow up e-mails from/to Eugene	\$ 410.00	2.25	\$ 922.50
Cons	300 Tax General	LiRosi, Paul	2/23/2017	meeting with opportune to discuss tax audit and various tax compliance questions around retained earnings and book income	\$ 460.00	4.00	\$ 1,840.00
taxes	300 Tax General	LiRosi, Paul	2/3/2017	reviewed memo from IRS and provided Lynn and Will with required information i.e. tax trial balances, in addition responded to various emails regarding tax transmittal request	\$ 460.00	0.50	\$ 230.00
taxes	300 Tax General	LiRosi, Paul	2/7/2017	various emails with the members for Opportune. Provided various tax schedule for IRS audit, and reconciliation of Retained Earnings statements	\$ 460.00	1.00	\$ 460.00
taxes	300 Tax General	LiRosi, Paul	2/8/2017	followd up with Opportune on tax info sent for audit	\$ 460.00	0.25	\$ 115.00
taxes	300 Tax General	LiRosi, Paul	2/11/2017	reivew email from Ryan Riddle on TB reconciliation of assets/liabilities on tax return. provided him with a response regarding to the amended tax return that was filed	\$ 460.00	1.00	\$ 460.00
taxes	300 Tax General	LiRosi, Paul	2/14/2017	discussion regarding tax audits with opportune, regarding book to tax entries	\$ 460.00	0.50	\$ 230.00
taxes	300 Tax General	LiRosi, Paul	2/15/2017	review of IDR request for tax audit/reconciled book to tax information for Opportune/reviewed various AJE's to conform PBC TB vs adjusted Book income on F/S	\$ 460.00	2.00	\$ 920.00

				review of Ryan Riddles email for questions that the IRS agent had on accrued royalty expense, and reconcile for him taxable income on schedule M-1/M-2 adjustments - for 2013, 2014, 2015			
taxes	300 Tax General	LiRosi, Paul	2/16/2017		\$ 460.00	2.50	\$ 1,150.00
taxes	300 Tax General	LiRosi, Paul	2/17/2017	call with Ryan on royalty fee	\$ 460.00	0.50	\$ 230.00
taxes	300 Tax General	LiRosi, Paul	2/17/2017	meeting with Mike on status update for tax audits	\$ 460.00	0.50	\$ 230.00
taxes	300 Tax General	LiRosi, Paul	2/18/2017	email to Ryan on responses to various IDR requests	\$ 460.00	0.50	\$ 230.00
				review with Joe Neri on 2013-2015 book/tax reconciliation for IRS audit in addition to reconcile book income from TB to book income on tax return for those respective years.			
taxes	300 Tax General	LiRosi, Paul	2/24/2017		\$ 460.00	3.25	\$ 1,495.00
taxes	300 Tax General	LiRosi, Paul	2/27/2017	email to Ryan Riddle on book income reconciliation	\$ 460.00	1.00	\$ 460.00
taxes	300 Tax General	LiRosi, Paul	2/28/2017	upload and review 2013 pre amended tax return TB to provide to Opportune	\$ 460.00	0.75	\$ 345.00
taxes	300 Tax General	Neri, Joseph	2/24/2017	Review retained earnings discrepancy per financials and tax return; Discussion, review, and reconciliation with P. LiRosi	\$ 275.00	4.00	\$ 1,100.00
taxes	300 Tax General	Rhodes, Michael	2/23/2017	Meeting with Opportune to discuss tax audit and respond to questions on historical tax returns	\$ 600.00	4.00	\$ 2,400.00
taxes	613 SALT Professionals	Ruvere, Eugene	2/1/2017	Discussions with staff regarding progress on state assessment claim issues.	\$ 500.00	0.25	\$ 125.00
						<u>30.25</u>	<u>\$ 13,557.50</u>



CITRINCOOPERMAN

Please remit payment to:
529 Fifth Avenue
New York, NY 10017
P. 212.697.1000

Gawker Media
114 Fifth Avenue, Floor 2
New York, NY 10011

Invoice No. 758981
Date 03/17/2017
Client No. 42254.0

FOR PROFESSIONAL SERVICES RENDERED DURING FEBRUARY 2017 AS FOLLOWS:

TAX ADVISORY SERVICES

M. RHODES	4.00 HRS @ \$600/HR	\$ 2,400.00
P. LIROSI	18.25 HRS @ \$460/HR	8,395.00
J. NERI	4.00 HRS @ \$275/HR	1,100.00

STATE CLAIM ISSUES

E. RUVERE	0.25 HRS @ \$500/HR	125.00
M. FREEL	3.75 HRS @ \$410/HR	<u>1,537.50</u>

Total This Invoice \$ 13,557.50

Payment due upon receipt.

Please include this page or make reference to the invoice number and client number on your check.
Remit payment to our NY address at: 529 Fifth Avenue, New York, NY 10017.